

# DeKalb County 2023 Millage Rates



DeKalb County  
G E O R G I A

- In early 2017, CEO Thurmond worked with the state legislature to develop the SPLOST/EHOST referendum that assured DeKalb homeowners would receive over **\$110 million** in property tax savings annually from the Equalized Homestead Option Sales Tax (EHOST).
- On November 7, 2017, DeKalb voters overwhelmingly approved the SPLOST/EHOST referendum, with more than 71% of total votes in support.
- The passage of EHOST represented a promise to save DeKalb homeowners more than **\$660 million** in property taxes over six years.

- From the inception of EHOST in 2018 through 2022, DeKalb homeowners have received a total of **\$591 million** in property tax relief.
- The proposed 2023 millage rates and EHOST credit would provide **\$147 million** in homestead property tax relief.
- The grand total EHOST property tax relief through 2023 would be **\$738 million**.

- Counties are required by state law to annually calculate a “rollback rate.” If the proposed millage rate exceeds the rollback rate the county is required to publish a notice of property tax increase and hold three public hearings on the proposed millage rate increase.
- The 2023 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 8.832 mills.
- The proposed 2023 millage rate for General and Hospital is 9.588, which is 0.124 mills higher than 2022.

# Other Millage Rates



- DeKalb County has a total of six active property tax millage rates. Only two of those rates (the general and hospital funds) are used in the required calculation for the rollback rate.
- The other millage rates (police, fire, designated, and special tax district bond), when combined with the general and hospital rates, produce the same combined millage rate of 20.810 mills from last year.
- The individual millage rates fluctuate from year to year, but the benchmark millage rate has remained 20.810 since 2015.

- The **millage rate** is the tax rate levied for ad valorem (property) taxes.
- **Ad valorem tax** is a tax whose amount is based on the value of property.
- The millage rate is expressed in **mills**. A levy of 1 mill is equal to one dollar for each \$1,000 in value.

- The combined values of all taxable property is called the **tax digest**.
- Property is taxed at its **assessed value**, which is 40% of the **fair market value** (state law).
- The **gross tax digest** is the 40% assessed value of all properties added together.
- The **net tax digest** is the gross tax digest less all exemptions.

There are many different **exemptions** that property owners may qualify for.

- The **basic homestead exemption** is a \$10,000 exemption against the taxable value of your home. You may apply for a homestead exemption if you own and occupy a home as your primary residence on January 1st of the year in which the exemption is being claimed. There are no age or income requirements for this exemption. The application deadline for homestead exemptions is April 1.



The **property assessment freeze exemption** also applies to any property with a homestead exemption, which offsets the tax liability that arise from increased property assessments.

- The base value of the property is “frozen” in the first year the freeze is applied. If the property value increases, the freeze provides an exemption equal to the tax that would apply to difference between the base and current values.
- The freeze exemption is automatically applied at the same time as a new homestead exemption, however, residents who have owned their homes since before 2007 with an existing homestead exemption may need to apply separately for the freeze.

Residents with homestead exemptions also receive a credit from the **Equalized Homestead Option Sales Tax**, or **EHOST**.

- The EHOST credit applies to county millage rates that are levied countywide, which include County Operations (General Fund) and Hospital millage rates.
- The 2022 EHOST credit will be 100% of the tax due to the County Operations and Hospital millage rates after all other exemptions are applied.

# Sample Property Tax Bill



DeKalb County  
GEORGIA



## 2021 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT [www.dekalbtax.org](http://www.dekalbtax.org)



OWNER	APPRaisal VALUES AND EXEMPTION INFORMATION			
CO-OWNER	TOTAL APPRAISAL	230,100	EXEMPTION CODE	H1F
PARCEL ID / PIN	40% ASSESSMENT	95,640	BASE ASSESSMENT FRZ	96,160
PROPERTY ADDRESS	APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	0
TAX DISTRICT				

The 2021 tax bill includes a county Equalized Homestead Option Sales Tax (EHOST) credit. Application of the EHOST credit will reduce the gross ad valorem tax amount paid by qualified homeowners. O.C.G.A. §48-6-109.3 (d) (Provided by the Office of the DeKalb County CEO).

County Government Taxes are levied by the Board of Commissioners and represent 30.17% of your tax statement															
Board of Education School Taxes are levied by the Board of Education and represent 87.29% of your tax statement															
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.54% of your tax statement															
TAKING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	-	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	EHOST CREDIT	-	NET TAX DUE		
COUNTY OPNS	95,640		.0091080		871.09		0.00		91.08		780.01		0.00		
HOSPITALS	95,640		.0005560		53.05		0.00		3.56		30.49		0.00		
COUNTY BONDS	95,640		.0000000		0.00		0.00		0.00		0.00		0.00		
UNIC BONDS	95,640		.0005040		48.20		0.00		0.00		0.00		48.20		
FIRE	95,640		.0029960		286.54		0.00		29.96		0.00		256.58		
UNIC TAXIST	95,640		.0011760		112.47		0.00		11.77		0.00		100.70		
POLICE SERVC	95,640		.0065700		637.92		0.00		66.70		0.00		571.22		
COUNTY SUBTOTAL													976.70		
SCHOOL OPNS	95,640		.0230800		2,207.37		0.00		288.49		0.00		1,918.88		
SCHOOL SUBTOTAL													1,918.88		
STATE TAXES	95,640		.0000000		0.00		0.00		0.00		0.00		0.00		
DEKALB SANI	1 UNIT(S)		.265		265.00		0.00		0.00		0.00		265.00		
STORM WATER	1 UNIT(S)		.48		48.00		0.00		0.00		0.00		48.00		
STREET LIGHT	70 UNIT(S)		.4		28.00		0.00		0.00		0.00		28.00		
OTHER SUBTOTAL													341.00		
TOTAL PROPERTY TAXES					TOTAL MILLAGE		GROSS TAX AMOUNT		FROZEN EXEMPTION		CONST-HMST EXEMPTION		EHOST CREDIT		NET TAX DUE
TOTAL DUE					0.043890		4,538.84		0.00		491.56		810.50		3,236.58

OUR RECORDS INDICATE THAT A MORTGAGE COMPANY IS RESPONSIBLE FOR PAYMENT OF TAXES. IF A MORTGAGE COMPANY IS NOT RESPONSIBLE, PLEASE SUBMIT PAYMENT AS SHOWN BELOW.

SAVINGS FOR THIS YEAR IS \$1,302.06. A REDUCTION OF \$491.56 IS DERIVED FROM YOUR LOCAL CONSTITUTIONAL HOMESTEAD EXEMPTION(S). THE E-HOST CREDIT OF \$810.50 IS THE RESULT OF AN ADDITIONAL HOMESTEAD EXEMPTION FUNDED BY PROCEEDS FROM THE EQUALIZED HOMESTEAD OPTION SALES TAX.

IF MAKING FULL PAYMENT, TAXES MUST BE PAID ON OR BEFORE SEPTEMBER 30, 2021

IRVIN J. JOHNSON  
DEKALB COUNTY TAX COMMISSIONER  
Collections Division  
P.O. Box 117545  
Atlanta, GA 30368-7545  
Phone: (404) 298-4000

PAY ONLINE AT  
[WWW.DEKALBTAX.ORG](http://WWW.DEKALBTAX.ORG)



DUE DATE  
**NOVEMBER 15, 2021**

5% PENALTY FOR LATE PAYMENT  
RETURN COUPON WITH PAYMENT

Make check payable to:  
DEKALB COUNTY  
TAX COMMISSIONER

PARCEL I.D.	
SITUS	
TOTAL ANNUAL TAX	3,236.58
INSTALLMENT AMOUNT DUE	1,618.29
ENTER AMOUNT PAID	
SECOND INSTALLMENT	

PIN: 1422213



021422213700000161629000000323658789

IF MAKING FULL PAYMENT, TAXES MUST BE PAID ON OR BEFORE SEPTEMBER 30, 2021

IRVIN J. JOHNSON  
DEKALB COUNTY TAX COMMISSIONER  
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DUE DATE  
**SEPTEMBER 30, 2021**

5% PENALTY FOR LATE PAYMENT  
RETURN COUPON WITH PAYMENT

Make check payable to:  
DEKALB COUNTY  
TAX COMMISSIONER

PARCEL I.D.	
SITUS	
TOTAL ANNUAL TAX	3,236.58
INSTALLMENT AMOUNT DUE	1,618.29
ENTER AMOUNT PAID	
FIRST INSTALLMENT	

PIN: 1422213



021422213700000161629000000323658789

# Proposed FY23 Millage Rates



DeKalb County  
GEORGIA

	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
<b>General Fund - 100</b>	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209
<b>Fire Fund - 270</b>	2.837	0.000	2.837	2.837	2.837	2.837	0.000	2.837	2.837	2.837	2.837	2.837	2.837	2.837
<b>Designated Services Fund - 271 (Roads &amp; Transportation)</b>	0.611	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.611	0.000
<b>Designated Services Fund - 271 (Parks)</b>	0.836	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.178	0.178	0.000	0.000	0.000
<b>Hospital Fund - 273</b>	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379
<b>Police Services Fund – 274 (Basic)</b>	5.833	0.000	0.000	0.000	0.000	0.599	0.000	0.000	0.000	0.621	0.710	0.000	5.833	5.833
<b>Police Services Fund – 274 (Non-Basic)</b>	0.626	0.000	0.077	0.000	0.031	0.065	0.041	0.000	0.000	0.068	0.077	0.058	0.626	0.626
<b>Countywide Bonds - 410</b>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Unincorporated Bonds - 411</b>	0.479	0.000	0.000	0.479	0.000	0.000	0.000	0.000	0.479	0.000	0.000	0.000	0.479	0.479
<b>County Total</b>	<b>20.810</b>	<b>9.588</b>	<b>12.502</b>	<b>12.904</b>	<b>12.456</b>	<b>13.089</b>	<b>9.629</b>	<b>12.425</b>	<b>12.904</b>	<b>13.292</b>	<b>13.390</b>	<b>12.483</b>	<b>19.974</b>	<b>19.363</b>

# Proposed FY23 Millage Rates by District



DeKalb County  
GEORGIA

	2022	2023	Change
<b>Unincorporated</b>	20.81	20.81	0.000
<b>Atlanta</b>	9.464	9.588	0.124
<b>Avondale</b>	12.695	12.502	-0.193
<b>Brookhaven</b>	13.113	12.904	-0.209
<b>Chamblee</b>	12.652	12.456	-0.196
<b>Clarkston</b>	13.294	13.089	-0.205
<b>Decatur</b>	9.502	9.629	0.127
<b>Doraville</b>	12.623	12.425	-0.198
<b>Dunwoody</b>	13.113	12.904	-0.209
<b>Lithonia</b>	13.481	13.292	-0.189
<b>Pine Lake</b>	13.58	13.39	-0.190
<b>Stone Mountain</b>	12.677	12.483	-0.194
<b>Stonecrest</b>	19.612	19.974	0.362
<b>Tucker</b>	19.612	19.363	-0.249

# Proposed FY23 Millage Rates by Fund

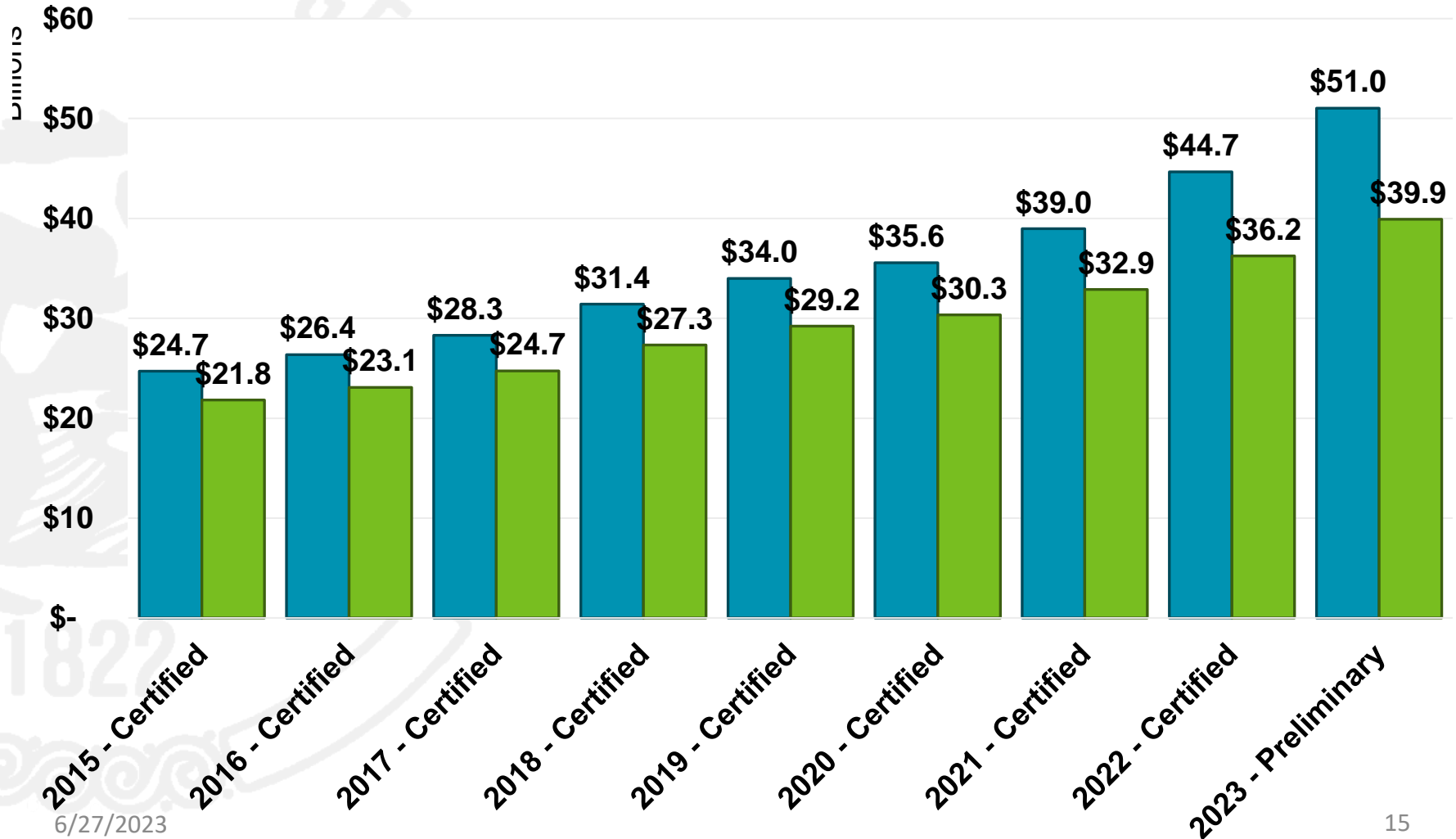


DeKalb County  
GEORGIA

	2022	2023	Change
<b>General Fund - 100</b>	8.988	9.209	0.221
<b>Fire Fund - 270</b>	3.159	2.837	-0.322
<b>Designated Services Fund - 271 (Roads &amp; Transportation)</b>	0.966	0.611	-0.355
<b>Designated Services Fund - 271 (Parks)</b>	1.198	0.836	-0.362
<b>Hospital Fund - 273</b>	0.476	0.379	-0.097
<b>Police Services Fund – 274 (Basic)</b>	5.042	5.833	0.791
<b>Police Services Fund – 274 (Non-Basic)</b>	0.491	0.626	0.135
<b>Countywide Bonds - 410</b>	0.000	0.000	0.000
<b>Unincorporated Bonds - 411</b>	0.490	0.479	-0.011

## Countywide Maintenance & Operations (M&O) Tax Digest

■ Gross

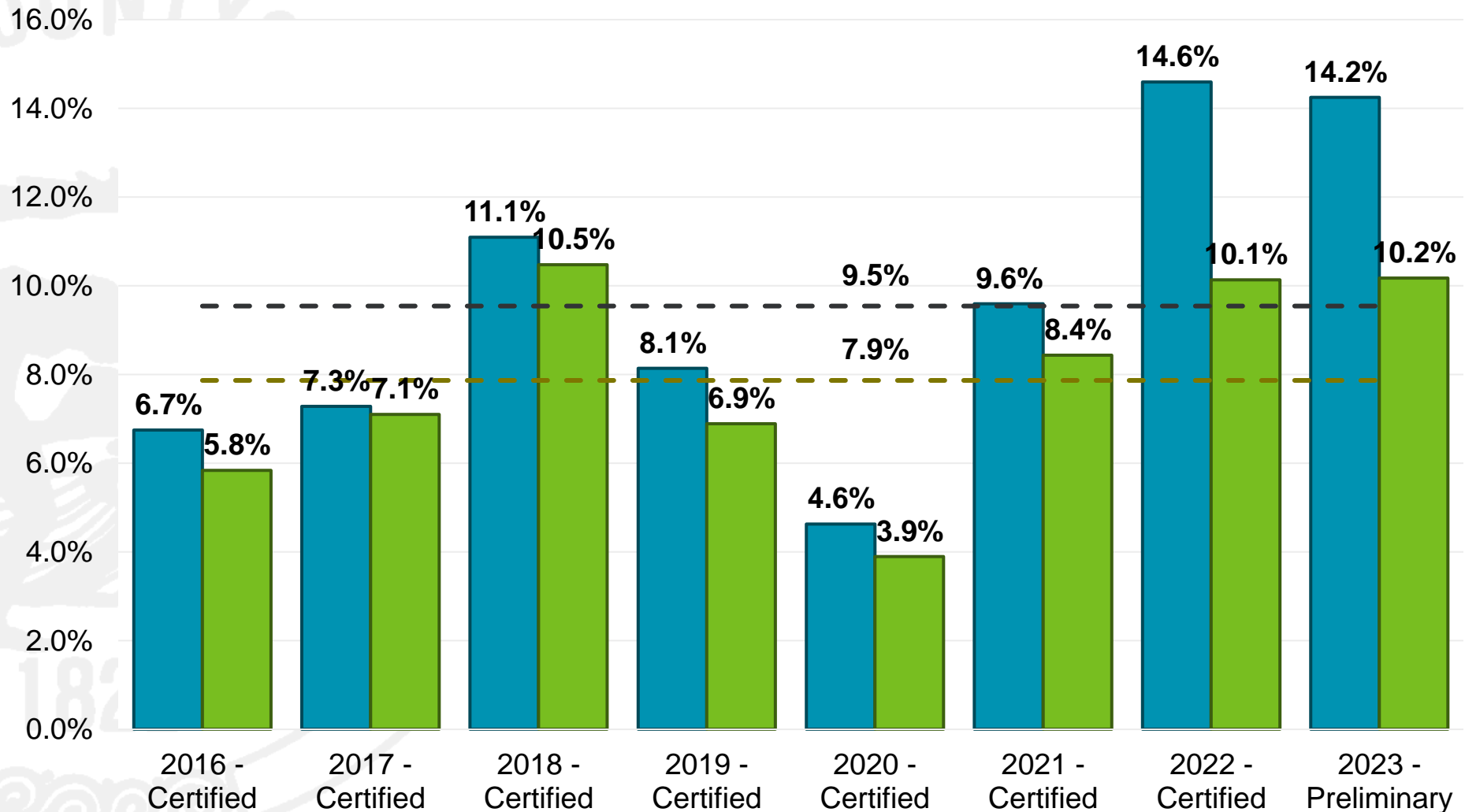


# Tax Digest – Annual Change



DeKalb County  
GEORGIA

## Annual % Change 2016-2023 - Countywide M&O Tax Digest





## Your Property Tax Dollar



Fire, 8%

Police, 19%

Designated  
Services, 4%

Unic Bonds, 1%

School Taxes, 67%

# 2023 Millage Rate Timeline



- June 27: First public hearing during BOC Regular Meeting at 10:00 AM at BOC Regular Meeting; second public hearing at 6:00 PM in Maloof Auditorium.
- June 29: 5-Year Millage Rate and Tax Digest History published in the Champion newspaper
- July 11: Third public hearing at 10:00 AM at BOC Regular Meeting; adoption of millage rates
- July 28 (tentative): Tax digest is submitted to the Department of Revenue for certification



Today's presentation and other information about the proposed budget will be available online at this address:

<https://www.dekalbcountyga.gov/budget-office/budget-information>

Information about property values can be found on the Property Appraisal website:

<https://www.dekalbcountyga.gov/property-appraisal/welcome>



Information about property tax payments and available exemptions can be found on the Tax Commissioner website:

<https://dekalbtax.org/>

Additional questions can be emailed to T. J. Sigler, Director, Office of Management & Budget  
[tjsigler@dekalbcountyga.gov](mailto:tjsigler@dekalbcountyga.gov)

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